

1996

## IDAHO INDIVIDUAL INCOME TAX RETURN

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TC40961  
10-9-96

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For the year January 1 - December 31, 1996, or fiscal year beginning \_\_\_\_\_, 1996, ending \_\_\_\_\_, 1997

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		School District (instructions page 10)
	City, Town or Post Office, State and Zip Code		

If you and your tax preparer do not need Idaho income tax forms and instructions mailed to you next year, check box. ☐

FILING STATUS	(MUST MATCH FEDERAL RETURN)		EXEMPTIONS	6a <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		Enter number of boxes checked			
	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return Enter spouse's SSN above and full name here. 4 <input type="checkbox"/> Head of household Enter name of person who qualifies you. 5 <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: 19____			Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a. b Number of your dependent children from federal form ..... c Number of other dependents from federal form ..... d Add lines 6a, b and c .....		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
ATTACH STATE W-2 COPIES HERE	IDAHO ELECTION CAMPAIGN FUND I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)		7. Yourself	8. Spouse	Democratic	Libertarian	Republican	No specific party	No
			1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>		
	INCOME. See instructions, page 5.								
	9. Enter your federal adjusted gross income from federal Form 1040, line 31; federal Form 1040A, line 16; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.		9						
ATTACH PAYMENT HERE	ADDITIONS. See instructions, page 5.								
	10. Federal net operating loss carryforward included in line 9 .....		10						
	11. Capital loss carryforward incurred outside the state before becoming an Idaho resident .....		11						
	12. Interest and dividends not taxable under federal law .....		12						
	13. Other additions. Attach explanation. ....		13						
	14. Income and additions. Add lines 9 through 13.		14						
	SUBTRACTIONS. See instructions, pages 5 and 6.								
	15. Idaho net operating loss carryforward. Attach Form 56. ....		15						
	16. State income tax refund if included in federal income .....		16						
	17. Interest from U.S. Government .....		17						
18. Insulation of Idaho residence .....		18							
19. Alternative energy devices. Attach Form 39. ....		19							
20. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2. ....		20							
21. Retirement benefits deduction. Attach Form 39. ....		21							
22. Social security and railroad benefits, if included in federal income .....		22							
23. Technological equipment donation .....		23							
24. Idaho capital gains deduction. Attach Form CG. ....		24							
25. Adoption expenses .....		25							
26. Contributions to a medical savings account .....		26							
27. Other subtractions. Attach Form 39. ....		27							
28. TOTAL SUBTRACTIONS. Add lines 15 through 27.		28							
29. TOTAL ADJUSTED INCOME. Subtract line 28 from line 14.		29							

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN or SSN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0201

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

30. TOTAL ADJUSTED INCOME. Amount from line 29.

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**TAX COMPUTATION. See instructions, pages 6 through 8.**

31. CHECK ☐ a. If age 65 or older ☐ Yourself ☐ Spouse  
☐ b. If blind ☐ Yourself ☐ Spouse  
☐ c. If your parent or someone else can claim you as a dependent,  
check here and enter zero on lines 37 and 61. ☐

32. Itemized deductions. Attach federal Schedule A. Federal limits apply. ☐ 32 ☐  
33. All state and local income taxes included on federal Schedule A, line 5 ☐ 33 ☐

34. Subtract line 33 from line 32. ☐ 34 ☐  
35. Standard deduction. See instructions, page 7. ☐ 35 ☐  
36. Subtract the LARGER of line 34 or 35 from line 30. If less than zero, enter zero. ☐ 36 ☐  
37. Multiply \$2550 by the number of exemptions claimed on line 6d. Federal limits apply. ☐ 37 ☐  
38. Taxable income. Subtract line 37 from line 36. If less than zero, enter zero. ☐ 38 ☐  
39. TAX from tables or rate schedule. See instructions, page 8. ☐ 39 ☐

**CREDITS. Limits apply. See instructions, page 8.**

40. Income taxes paid to other states. Attach Form 39 and a copy of the other  
state return(s). ☐ 40 ☐  
41. Credit for contributions to educational entities ☐ 41 ☐  
42. Investment tax credit. Attach Form 49. Earned ☐ Allowed ☐ ☐ 42 ☐  
43. Credit for contributions to youth and rehabilitation facilities ☐ 43 ☐  
44. New jobs tax credit carryover. Attach Form 55. ☐ 44 ☐  
45. Credit for production equipment using post-consumer waste ☐ 45 ☐  
46. TOTAL CREDITS. Add lines 40 through 45. ☐ 46 ☐  
47. Subtract line 46 from line 39. If line 46 is more than line 39, enter zero. ☐ 47 ☐

**OTHER TAXES. See instructions, page 8.**

48. Special fuels tax due. Attach Form 75. ☐ 48 ☐  
49. Sales/Use tax due on mail order and other nontaxed purchases ☐ 49 ☐  
50. Tax from recapture of Idaho investment tax credit. Attach Form 49R. ☐ 50 ☐  
51. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐ 51 ☐ 10 00  
52. TOTAL TAX. Add lines 47 through 51. ☐ 52 ☐

**DONATIONS. See instructions, page 9.**

53. I wish to donate to the Nongame Wildlife Conservation Fund. ☐ 53 ☐  
54. I wish to donate to the Drug Enforcement Fund. ☐ 54 ☐  
55. I wish to donate to the Children's Trust Fund/Child Abuse Prevention. ☐ 55 ☐  
56. I wish to donate to the Agriculture in the Classroom Fund. ☐ 56 ☐  
57. I wish to donate to the U.S. Olympic Fund. See instructions. ☐ 57 ☐  
58. I wish to donate to the Alzheimer's Disease Services Fund. ☐ 58 ☐  
59. I wish to donate to the Community Forestry Trust Account. ☐ 59 ☐  
60. TOTAL TAX PLUS DONATIONS. Add lines 52 through 59. ☐ 60 ☐

**PAYMENTS and OTHER CREDITS. See instructions, page 9.**

61. Grocery credit. \$15 per person claimed on line 6d. ☐ 61 ☐  
62. Additional grocery credit. \$15 per person 65 or older claimed on line 31a. ☐ 62 ☐  
63. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39. ☐ 63 ☐  
64. Special fuels tax refund ☐ Gasoline tax refund ☐ Attach Form 75. ☐ 64 ☐  
65. Idaho income tax withheld. Attach Form(s) W-2. ☐ 65 ☐  
66. 1996 Forms 51 and 51ES payments ☐ 66 ☐  
67. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 61 through 66. ☐ 67 ☐

If line 60 is more than line 67, GO TO LINE 68. If line 67 is more than line 60, GO TO LINE 71.

**REFUND or PAYMENT DUE. See instructions, pages 9 and 10.**

68. TAX DUE. Subtract line 67 from line 60. ☐ 68 ☐  
69. Penalty ☐ Interest from the due date ☐ Enter total. ☐  
Check the box if the penalty is due to an ineligible withdrawal from a medical savings account. ☐ 69 ☐  
70. TOTAL DUE. Add lines 68 and 69. Make check or money order payable to the Idaho State Tax Commission. ☐ 70 ☐  
71. OVERPAID. Subtract line 60 from line 67. This is the amount you overpaid. ☐ 71 ☐  
72. REFUND. Amount of line 71 to be refunded to you. ☐ 72 ☐  
73. ESTIMATED TAX. Amount of line 71 to be applied to your 1997 estimated tax. ☐ 73 ☐